

Land Rent (Total income of lessee—post-1 October 2013 leases) Determination 2013 (No 1)

Disallowable instrument DI2013-246

made under the

Land Rent Act 2008, section 9A (Total income of lessee)

1 Name of instrument

This instrument is the *Land Rent (Total income of lessee—Post-1 October 2013 leases) Determination 2013 (No 1)*.

2 Commencement

This instrument commences on 1 October 2013.

3 Application—Post-1 October 2013 leases

This determination applies to a land rent lease first granted under a contract entered into on or after 1 October 2013.

4 Determination

Total income of a lessee —

- (a) includes the income of the lessee's domestic partner; and
- (b) for a self-employed person—includes the net trading profit or gain made in the ordinary course of carrying on the person's business, rather than the business' turnover; and
- (c) includes income from all sources, such as benefits from a salary packaging arrangement, short term higher duty payments, short term second job payments, maintenance payments, and income that is exempt income under the *Income Tax Assessment Act 1997 (Cth)*; but
- (d) excludes employment termination payments that are payments made for years of service under a genuine redundancy payment.

(2) ***Domestic partner***—see the *Legislation Act 2001*, section 169.

Note 1 Under section 169 of the *Legislation Act 2001*, a reference to a person's domestic partner is a reference to someone who lives with the person in a domestic partnership and includes a reference to a spouse, civil union partner or civil partner of the person.

Note 2 Section 169 of the *Legislation Act 2001* defines a domestic partnership as the relationship between 2 people, whether of a different or the same sex, living together as a couple on a genuine domestic basis. The section also provides some examples of indicators used to decide whether or not 2 people are in a domestic partnership.

Andrew Barr MLA
Treasurer
30 September 2013